App F IX 4

1948-49
~~1947~~
(nil)

File No 10-48

Previous References

P:112

Serial Nos

Contains G o nos 1185-6 7, 8, 127, 128, 207 and 208
nil 1048-128
dy 16 4 49

Later References
CH 10-54-3, 4, 5, 9, 10

GENERAL AND REVENUE SECRETARIAT

Serial Nos 5-X

Part B for Nov 1949

SUBJECT

Entertainment of additional hands in Bungalows and Munsiparks -- upto end of March 1950

G o no 5128-9/23/11/49

To

The Municipal Commissioner,
Bangalore City (Now in the Mysore State)

& Comptroller

Secretary

Ml 6:0

Appointment of a First Grade Accounts Clerk on Rs 60-5-90/EB-8-130-10-180 in the Bangalore City Mlty for audit of stores accounts

Letter No A5 C 429/47-48 dated 13th July 1948 from the Ml Commr Bangalore City requesting sanction of Govt to the resolution of the Ml Cl dated 28 6 48 on the above subject, which is stated to be as per the suggestion of the Comptroller to Govt, the period of appointment being six months in the first-instance

1) It is seen from the report of the Superintendent Audit Section of the Bangalore City Mlty that the audit of the stores accounts of the Mlty has not been attended to at all since 1938-39 Though the Cl resolution mentions the period of appointment as six months in the first-instance, the Ml Commr has not made mention of it in his letter Submits for orders

Put up 28/7/48

2) This appears to be a very necessary appointment and may probably be sanctioned for six months in the first instance, its continuance later being considered with reference to the progress of the work done

Put up 29/7/48

3) This proposal comes rather late in the day and Municipality the provision becoming wise after the event Defalcations has taken place not only in the Municipal Stores but also in the collection of fees in the Central market

They are heavy arrears in both the Cases

Pre
~~Post~~ audit has been in force in Bhreeaf Mfg for several years. It very strange that it has not looked into the Store accounts or the audit of receipts all these years. The plea that the necessary inadequate staff does not hold water. Such defalcations should not have been allowed to occur in a premier Mfg like Bangalore one of the ways in which Government Control is exercised over the accounts of the Mfgs is by means of audit of an effective nature. The Culprits has pleaded inability to arrange for it. More has been ordered from Head Quarters for arranging audit of these accounts. Lest the subject should determine further, it is absolutely necessary to see that the audit department is strengthened and hands are posted to look into the accounts of the Mfg where are said to be in arrears for years. In some cases this point requires very serious & immediate consideration at the hands of Govt.

I heard
The proposal of the Bhreeaf Mfg to appoint a clerk on Rs 60-5-90 EB 8-120-10-180 to attend to the audit of the accounts of the Mfg stores may be sanctioned for a period of six months with the direction that it should be completed within the said period. Monthly

A separate note being submitted thereon

8/8/61

6/9 mk

6/8 request from dmc should be submitted to Govt through newspaper Ans 3/7/48

d/- mk

1153/2/8 » 8/8 I agree with the above remarks

8-8-48

The additional post of Clerk recommended on 60-5-90-8-130-10-180 for six months may be sanctioned immediately

C. Subramanyam 2/8/48

THE MINISTER FOR CITY MUNICIPALITIES AND BUILDINGS
No 469
Date 3-8-1948.

8) Sanctioned Ans
P. Ramakrishna
6/8

9) The note on strengthening Audit Section is very necessary & it may be embodied P. Ramakrishna 6/8

10) Dft for attempt Ans 17/8/48 17/8

Appointment of a I Grade Records clerk in Bangalore Mly for audit of Store accounts

ML 610
J 1475

11) Submitted with a draft GO for approval

DOV
17-8 48 Pr 17 pages 12) 1) Issue of

13) 2) Issue of

GO issued in NDL 1778-79/ML 10 48-8 dated 23-8-1948

To The Ml Comm Bangalore Mly (thro The Pdt The Comptroller to Govt

14) Resubmitted draft as with reference to orders in para 13 above

DOV 28/8 48 Pr 29 pages 15) Pl put up a draft letter to the Director Mly principle as directed

for 3 pages

16) A draft letter is herewith put up for personality instructed —

17) for appl — para 9 supra

DOV 1-9-48 Pr 2 pages

Issued on 10) 8-9-48 & 11) 9/9/48 (Revised) 12) issued 21/9/48

Appointment of a I Grade Accounts Officer in Bangalore City Municipality for ~~an~~ existing ~~time~~ vacancy - Etc ~~in~~ Fasli 1360

ML 7340

EB 8-130-480

PWD) Letter No A5 429/48-49 dated the 18th March 1949 from the ML Commissioner, Bangalore City stating that the period of the present term of the above appointment expires on 1-3-1949 & requesting sanction of Govt to the resolution of the ML Cl

Hyd) dated 28-2-49 approving of the extension of the appointment till the end of June 1949

HyD) 19) The appointment was sanctioned temporarily for 6 mths & it expired by 1-3-49

PWD) 20) It is stated that the audit of the Stores section should be brought up to date before the end of the official year 1948-49 and the resolution is also stated to be as per Comptroller's recommendation and the extension now asked for is for 4 months ie from March to June 49

Govt 4 mths

Copy of the Comptroller's letter is not enclosed (Secretariat) for which Whether it may be called for

Pl 4-4-49 21) Pl return up to the P Asst the ML Comm to get it done

W 7340
W 7292

Contumacy of the former Accounts Clerk Sometimes for sending the Files to Mr.

22) The copy of letter of the Complainant is obtained & putting. P. Mr. Hqrs

6-4-49 Pg 7 4 49

23) Dft for Sanction of prosecution for Filing

24) A draft Ch is herewith putting up

Dft 8-4-49 Pg 9 4 49

25) The Contumacy of the Accounts Clerk in the matter of the sometimes not the entry in June 1945 as per opinion of the complainant Dft for regular appointment

Pg 9 4 49

26) 11/4/49

Minister City 11/4/49

Minister for Labour)

27) P 13/4/49

Issue 13/4/49

A T TO GOVT DE HYDBAD
Dt 11/4
CTH T L DE AR LITS

MINISTER FOR CITY
A AND SUZRAIN
45-96
14 4 49

A T TO GOVT
Dat 13/4
EN HAL DE AR LITS

Strengthening the audit section
ML of the Bangalore City Corp
7340 dt 22.10.48

Ref. issued in WL 11865-6/ML
10-48-128 dated 16th April
1949

To The ML Commr Bangalore
(thro the Govt)
The Comptroller to Govt-
Sanctions the proposal

Sir
I have the honour to be
Sir
Your most obedient servant

From
The Municipal Commr Bangalore
No A & C 429/49-48 dt 19-9-49
Forwarding the Report called for

371 The Municipal Commr Bangalore was requested in this office letter no L 2416/ML 10-48-18 dated 8-9-48 to submit proposals for strengthening the audit staff in the Municipality in consultation with the Comptroller to Govt

2) proposals are accordingly submitted by the Municipal Commr for augmenting the audit staff in the Municipality as detailed ~~below~~ on the recommendation of the Comptroller —

Strengthening the audit section of the Bhe city Municipality

Existing	Addition proposed
Supt on Rs 180-10 300 plus D A 207	one 1st grade clerk and one 2nd grade clerk temporarily for a period of one year to tackle the arrears of audit work upto date and another Accounts clerk of the Comptroller's office for one year to work as examiner in the Revenue Section
1st grade clerks on Rs 60 5-90 -8-130-10 180 plus 10 D A cash	

31) The Municipal Council in its Resolution dated 7 9 49 has agreed the above temporary establishment which involves an extra expenditure of Rs 1752/ per annum

32) The Comptroller's recommendation for the establishment in addition to the existing staff of three first grade clerks and one second grade clerk at an extra cost of Rs 5953/ per annum, but the Municipal Council has proposed deferring the question of the permanent reorganising the audit section till after the Corporation comes into force

33) The proposal of the Municipal Council to appoint temporarily for one year, one 1st grade clerk, two 2nd grade clerks, and an accounts clerk of the Comptroller's office in the grades noted below is for orders -

first grade clerks - Rs 60 5-90 8-130-10-180 plus 10 D A
Second Rs 40-2-50 6 B-3-80

The grade for the II grade Audit clerk of the

Strengthening the audit Section of the Bldrs & Cy Municipality

A / Comptroller's Staff Establishment as at present sanctioned Rs - as ascertained to be Rs 45-3-60-4-150

Under 27/10/45

In view of the unsatisfactory condition in which the accounts are being stated to be maintained in the several sections of the Municipal Office, it is necessary to strengthen the audit staff as recommended by the Committee & accepted by the Council subsequently. In view of the Corporation coming into being shortly - the staff proposed at A above may be sanctioned up to end of March 1950 with effect from date of orders that the work should be brought up to date

Secretary for
8/11/45

Mysore City Municipality

Secy
9/11/45

Secy
10/11/45

Secy
13/11

Secy
15/11

Dft for pl

Dft for pl & put up for approval

Secy
15/11/45

Secy
Secy

SECRETARIAT OF MYSORE
No 7169
Date 9/11
GEN RAL DE ARCHIVES
Recd 14/11
THE INSPECTOR OF MUNICIPAL ACCOUNTS
No 1918
Date 10/11/45

2210/ml Strengthening the Audit Section of Attn Bangalore City Mcty

To

The Municipal Commissioner
Bangalore City Corporation
Bangalore

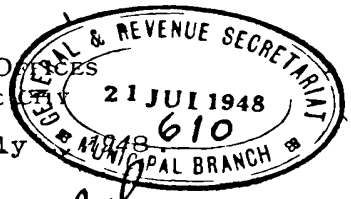
Sir No 5128-9 ml 0068-208
dt 23/4/09

Secretary

B
25/11/09

ML 610

BANGALORE CITY MUNICIPALITY



No A5 C 429/47-48

Encl Two

ML 10-48-7

MUNICIPAL OFFICES
BANGALORE CITY

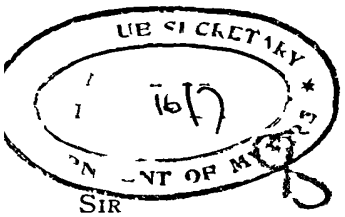
Dated 19th July 1948

FROM

SAFI DARASHAH, Esq B A
MUNICIPAL COMMISSIONER
BANGALORE CITY

ML
HN
for
16/7/48

To



Syed Abdul Aleem, Esq B A,
Secretary to Government of Mysore,
Revenue Department Bangalore

SIR

I have the honour to state that consequent on the audit of the cement stock of the Municipal Stores and the loss of cement bags the Comptroller in his letter No 435/C L A D dated 3-6-48 (Copy enclosed for favour of reference) has suggested that the audit of the Store accounts which is in arrears for the last 7 to 8 years for want of adequate staff has to be taken up and that an additional 1st grade clerk on 60-5-90-EB-8-130-10-180 be entertained in the ~~xxx~~ 1st instance for the above purpose The Municipal Council at their meeting held on 28-6-48 approved the suggestion of the Comptroller

A copy of the resolution of the Municipal Council on the subject is enclosed herewith for favour of obtaining very sanction of Government thereto

I have the honour to be,
Sir
Your most obedient servant,

K S Shamanna
Municipal Commissioner

ML

Forwarded with compliments

K Shamanna
Honorary President

TNL/- 14 7 48

Proceedings of the meeting of the Bangalore City Municipal Council dated 28-6-1948

---

84 Letter from the Comptroller to Government recommending for the entertainment of an additional I grade clerk on Rs.60-5-90-8-130-10-180 for a period of 6 months in the first instance in connection with the audit of the accounts of the Municipal Stores from the year 1938-39

Resolution - Approved

Sd K Shamaraja Iyengar,
Honorary President

'Copy'

Municipal Commissioner

Audit of the account of the Municipal Stores of the Bangalore City Municipality from the year 1938-39

Submitted -

The Municipal Commissioner, in his memo No A5 C 429/47-48 dated the 24th February 1948 desired that an audit of the account of the Municipal Stores of the Engineering Department might be arranged for immediately But the Audit Section was not in a position to take up, in addition to the current work, the audit of the entire Store accounts which have been in arrears since 1938-39 without the help of an extra hand, as the audit of the same would involve much time and labour But as some grave irregularity was suspected in the accounts relating to cement and audit of the same was asked to be taken up immediately, a special audit of the accounts relating to that item only from the date on which Mr S R Bhombore the present store keeper took charge i e , from 25-1-1945 has been taken up by the undersigned assisted by Mr H V Raghavendra Rao Local Auditor in addition to current duties, and is being conducted The special audit has brought to light several serious irregularities the most important among them being the shortage of 1645 bags of cement not accounted for by the store keeper there-by causing a heavy loss of over Rs 5200/- to the Municipality A preliminary report to Government in the matter has since been drafted and submitted for kind approval separately

In view of the very serious irregularities disclosed during the course of the special audit it is highly desirable that the regular audit of the accounts of the municipal stores in arrears since 1938-39 is taken up immediately with a view to ensure that they have been properly maintained and that the Municipality is not put to any loss with regard to any other items of store articles But it is not possible for the existing hands to take up this audit in addition to their current duties It is found difficult to keep even the daily routine audit work up to date without working overtime for the present staff consisting of one Superintendent and four first grade clerks An extra hand to take up the audit of the store accounts is therefore quite necessary

p t o

If approved, the Municipal Commissioner will be requested to obtain sanction of Government at his earliest convenience for entertaining a first grade clerk for the above purpose for a period of six months in the first instance

Sd/- K Rajagopala Iyengar,
Superintendent,
Audit Section,
Bangalore City Municipality

"Copy"

Municipal Commissioner

G 27 S App F VI—(2]

SUBJECT Appointment of a First Grade Accounts Clerk on Rs 60-5-90/EB-8-130-10-180 in the Bangalore City Municipality for audit of Store accounts

Diary No of letter replied to 610

General and Revenue Secretariat

( )

the *193*

Date of ~~issue~~ 28/8/48 193

Signed by Sri S.N.Rao

May this be —

(i) p nted ?

(ii) t eated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the d sposal of the press ?

(vi) published in the Gazette Kannada Part ?

3 copies

Section ML

File No 10-48

Serial No 8

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter No A5C 429/47-48 dated the 13th July 1948 from the Municipal Commissioner Bangalore City Mlty requesting sanction of Govt to the resolution of the Municipal Council dated the 28th June 1948 ~~Order thereon No~~ approving of the suggestion of the Comptroller to appoint a First Grade Accounts Clerk on Rs 60-5-90 EB -8-130-10-180 for a period of six months in the Bangalore City Mlty for auditing

the stores accounts ~~Branch~~
and enclosing a copy of the
note of the Audit Department
on the subject

G.O. No. L 1778-9 dated
23/8/48
The appointment of a First Grade
Accounts Clerk on Rs 60-5-90/2B-8-130-10-180
is sanctioned for a period of six
months for the audit of the stores accounts
of the Bangalore City Ally, with the direction
that it should be completed within the above
period. Monthly progress reports of work done
2 Monthly progress reports of work done
~~should be~~ submitted ~~to Govt~~ for the
~~Price~~ information of Govt

List of Enclosure

Sd/-
for Secy to Govt
Rev Dept
17 8 48 Rs 17 8 48

Copied by

Examined by

To
The Ml Commr Bangalore City
The Comptroller thro the Pol Secy
The Comptroller to Govt

WD 0564—GPB—22,500—9 1 39

Immediate

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ -

Letter No A5 C 429/47-48 dated the 13th July 1948 from the Municipal Commissioner, Bangalore City Municipality, requesting sanction of Government to the resolution of the Municipal Council dated the 28th June 1948 approving of the suggestion of the Comptroller to Government to appoint a First Grade Accounts Clerk on Rs 60-5-90/E B,8-130-10-180 for a period of six months in the Bangalore City Municipality for auditing the store accounts and enclosing a copy of the note of the Audit Department on the subject

ORDER NO L 1778-9/mk 10-48-8
Dated, Bangalore, the 23-8-48

The appointment of a First Grade Accounts Clerk on Rs 60-5-90/EB -8-130-10-180 is sanctioned for a period of six months for the audit of the store accounts of the Bangalore City Municipality, with the direction that it should be completed within the above period

2 The work should be started immediately and monthly progress reports of work done submitted for the information of Government

For Secretary to Government,
Revenue Department

JJV

To

The Municipal Commissioner, Bangalore City (Through the President)

* Comptroller to Government

Ml 1475

BANGALORE CITY MUNICIPALITY

GENERAL & REVENUE SECRETARIAT
19 AUG 1948
1475
& MUNICIPAL BRANCH

No A5 C 429/47

MUNICIPAL OFFICES,
BANGALORE CITY

Encl

Dated 13th Aug 1948

FROM

A S Khaleel, Esq , B A , B L ,
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

Syed Abdul Aleem, Esq , B A ,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

1418

SIR

I have the honour to invite your kind reference to this office letter of even number dated 15-7-1948 in the matter of sanctioning the entertainment of a I grade clerk on 60-5-90 EB-8-130-10-180 for undertaking the audit work of the Municipal Stores The Municipal Executive Engineer has further reported that the accounts re tools, furniture etc , in the Municipal Stores have been in a state of confusion and that immediate action should be taken for conducting audit

In the circumstances I request that early sanction of Government may kindly be obtained for the entertainment of the clerk in question

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

hsr/-

Submd - Govt have since sanctioned the proposal and orders are under issue. This may, therefore, be filed

yes

L 2416 / ML 10-48-13
To 8/9/48
The AE Commissioner
Bangalore City
(Thro' the Pdh.)

Subject - Strengthening the audit section of the Bangalore City Hdqrs

Sir

In continuation of GO No L 1778-9/ML 10-48 & dated the 23rd August 1948 sanctioning the appointment of a First Grade Accounts clerk on Rs 60 5 90/EB 8 130. 10-150 for a period of two months, I am directed to observe that it is seen from the report of the Auditor of the

Kitui Dist the accounts of the
Mutomo is in arrears since the year
1938-39 It is not clear why matters
were allowed to continue in this state
till the defalcation in stores has actually
taken place It is desirable that there
should be an effective audit of
both receipts and expenditure in
the Municipality, so that the
revenues are safeguarded and
the expenditure reduced to the absolute
requirements Consistent with the needs
of the Kitui in the Circumstances
I am to request you kindly
to submit for the consideration and
orders of Govt suitable proposals for
strengthening the audit staff in the NN
in Consultation with the comptroller
to Govt
2 The favour of a very early reply
is requested

I have &c
for 24/9/40
Chief Secretary

2417 Copy is forwarded h/c to the
Comptroller for his information and

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L 2416/Jnh 10-48-13 General and Revenue Secretariat

Dated Bangalore, 8/9/ 1948

FROM

The Secretary to the Government of
His Highness the Maharaja of Mysore
Revenue ~~General~~ *Department*

To

The Municipal Commissioner,
Bangalore City,
(Through the President)

SIR

SUBJECT: Strengthening the audit section of the Bangalore City Municipality

In continuation of Government Order No L 1778-9/M1 10-48-8 dated the 23rd August 1948 sanctioning the appointment of a First Grade Accounts Clerk on Rs 60-5-90/EB-8-130-10-180 for a period of six months, I am directed to observe that it is seen from the report of the Auditor of the Municipality that the accounts of the Municipal Stores is in arrear since the year 1938-39 It is not clear why matters were allowed to contin in this state till the defalcation in stores has actually taken place It is desirable that there should be an effective audit of both receipts and expenditure in the Municipality, so that the revenues are safeguarded and the expenditure reduced to the absolute requirements, consistent with the needs of the Municipality In these circumstances, I am to request you kindly to submit for the consideration and orders of Government suitable proposals for strengthening the audit staff in the Municipality in consultation with the Comptroller to Government

2 The favour of a very early reply is requested

Yours faithfully,

Sd/- Syed Abdul Aleem,
Secretary to Government,
Revenue Department

Memo No L 2417

Copy of the above is forwarded, with compliments, to the Comptroller to Government, for information

By Order,

For Secretary to Government,
Revenue Department

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

No 163/Circle II
Encl

Bangalore dated 15th March 1949.

7292

PAL BRANCH

From

V T SREENIVASAN Esq B.A B Sc
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To

The Secretary to Government,
General Department,
Bangalore

Sir,

Subject - Progress Report of Audit of Stores accounts of Bangalore City Municipality for the month of February 1949

In continuation of this office letter No 92/L A C II dated 16-2-1949 forwarding the monthly progress report of audit of Stores accounts for the month of January 1949, I have the honour to state that during the month under report, the audit of Indents on account of oils, greases etc , for two years from 1st July 1946 to end of June 1948, as also, the stock accounts of Decoration articles for eight years from 1-7-1940 to 30-6-1948 was completed and a further list of 47 objections was issued bringing the total number of objections to 224 Not a single objection Memo has been received back duly replied uptodate from the Municipal Commissioner in spite of several reminders issued to him in this respect

In this connection it has to be stated that the period of six months sanctioned, in the first instance, for the post of the special Auditor in G O No L 1778-9/M1 10-48-8 dated 23-8 1948 expired on the 1st March 1949 In view of the seriousness of the irregularities brought to light during the course of the special audit, it was deemed useful to continue and complete the stock accounts of certain articles which remained unaudited at the end of January 1949 In this office letter No 99/LAC II dated 17-2-1949, copy of which is enclosed for ready reference, the Municipal Commissioner, Bangalore City Municipality was request-

reque ted to obtain sanction of the Municipal Council and of Government for extending the period of the special Auditor to end of June 1949 In the meanwhile, the Special Auditor has been instructed to continue his work in anticipation of sanction of Government

Yours faithfully,

Comptroller

KR)

No 99/L Ac II Dated 15/17th February 1949

To

The Municipal Commissioner,
City Municipality,
BANGALORE

Sir

Subject - POST OF THE SPECIAL AUDITOR SANCTIONED IN G O NO L 1778-9/Al 10-48-8 dated 23-8-1948 FOR A PERIOD OF SIX MONTHS FOR THE AUDIT OF THE MUNICIPAL STORES ACCOUNTS OF THE BANGALORE CITY MUNICIPALITY

I have the honour to state that the period of six months sanctioned in the first instance for the above post will expire on the 1st March 1949 The progress of audit achieved to end of January 1949 has been intimated to Government separately in this office letter No 92/L A C II dated 16-2-1949, a copy of which has already been sent to you for information The following is the list of Registers of Stock articles that remained unaudited at the end of January 1949 -

1 Stock Register of Motor Car spare parts
2 Register of Decoration Articles
3 " of Tar
4 " of Surplus Articles
5 " of Steam Road Rollers and Spare parts
6 " of Diesel Roller and Spare parts
7 " of Furniture
8 " Property
9 " of Old Tools and Plants

In view of the serious nature of the irregularities brought to light during the course of the Special audit it is deemed useful to continue and complete it It may be mentioned in this connection that the amount placed under objection to end of January 49 on account of various irregularities, the more important of which are detailed below aggregate more than Rs 9800/- excluding the cost of Store articles not properly accounted for, and the value of which could not be assessed for want of particulars

Sl No	Nature of objection	Amount placed under objection Rs	As	Ps
	Omission to bring certain articles on the Stock Register	7336		

		Rs	As	Ps
2	Shortages observed during the periodical Stock verification of officers	1469	8	5
3	Articles temporarily lent or left in the custody of subordinates wrongly charged off as final issues and eliminated from the Stock accounts	125	14	0
4	Shortages observed while carrying forward balances of articles from one stock Register to another	138	9	0
5	Mixing up of old articles with new ones with a view to make up deficiencies in stock at the time of periodical stock verification so as to tally with book balances	120	12	0
6	Unauthorised corrections in the number or quantity of articles in the indents approved by the Municipal Engineer	164	13	0
7	Charging off twice the issues of indented articles in the Stock Register under one and the same Indent number and date	123	4	0

It will thus be seen that the Municipality has been put to an avoidable loss to the extent of several thousands of rupees on account of the grave irregularities hitherto noticed in the maintenance of the store accounts It is therefore desirable to subject the Store accounts that remain still unaudited as detailed in para 1 supra to Special audit to end of June 48 and the period required for this is estimated at three months from 2-3-49 i e , till the end of May 49 If, however the audit of the store accounts has to be brought up-to-date which I think is necessary (i e from 1-7-48 to the date of the completion of the special audit) a further period of one month may be required I therefore request that sanction of the Municipal Council and of Government for extending the period of the Special Auditor to end of June 1949 may kindly be obtained and communicated at an early date

Yours faithfully,

Sd V T SRINIVASAN
Comptroller

"COPY"

R Rajagopala Iyengar 4 3 49
Superintendent, Audit Section,
Bangalore City Municipality

16 3 49

BANGALORE CITY MUNICIPALITY

No A5-C 429/48-49
Encl (1)

MUNICIPAL OFFICES,
BANGALORE CITY

Encl Mt 10-48-127 Dated 18th March 1949

FROM

KHAJA BABU
MUNICIPAL COMMISSIONER
BANGALORE CITY

SECRETARIAT 7340 1949

To

Janab MIR SAFDAR HUSSAIN, B A,
Secretary to the Government of Mysore,
General Department,
BANGALORE

Sir,

Subject - POST OF THE SPECIAL AUDITOR SANCTIONED IN G O NO L 1778-9/Mt 10-48-8 of 25-8-48 CR SPECIAL ORDER FOR AUDIT OF THE MUNICIPAL STORES ACCOUNTS OF BANGALORE CITY MUNICIPALITY - SANCTION OF EXTENSION OF PERIOD UPTO END OF JUNE 1949

With reference to Comptroller's letter No 99/Circle II of 17-2-49 on the above subject, (copy enclosed) I have the honour to state that the period of the present term expires on 1-3-49 and while agreeing with the Comptroller in regard to the Extension of the period till the end of June 1949 for completing the remaining portion of the audit, the Municipal Council held on 28-2-49 have resolved that the Extension of the service of the Special Auditor be sanctioned upto the end of Jure 1949 and that the audit of the stores Section may be brought up-to-date before the end of the official year

A copy of the resolution of the Council on the subject is enclosed herewith for favour of perusal and obtaining order of Government thereto

Yours faithfully,

MUNICIPAL COMMISSIONER

Forwarded with compliments

HONORARY PRESIDENT

P( )T (' ' ((IL) D 3- -1949

Urgent Subject lo l

Offic not for the extension of the service of the Special Auditor up to the end of June 1949 for the audit of the Municipal tores Accounts

---

Sri P Keshava Iyengar observed that several objections issued by the Auditor were still pending in the Engineering Section and no replies had been furnished on the several objections raised by the Auditor He wanted the Engineer to explain the same

The engineer replying said that most of the objections related to the periods of Sri R Madhavan and Sri Sili iri Rao and most of the objections had to be answered by the required particulars in spite of repeated instructions

Sri P Keshava Iyengar then suggested that the entire work should be finished at least before the close of the official year

Resolution - It is resolved that the extension of the service of the Special Auditor be sanctioned up to the end of June 1949 and that the audit of the stores section may be brought up-to-date before the end of the official year 1948-49

Sd R [illegible]
Honorary President

COPY

for MUNICIPAL COMMISSIONER

Encl to AS-C 443/48 dated 22-3-49

Copy of letter No 9[illegible]/Circle II dated 17th February 1949 from the Comptroller to the Government of Mysore Bangalore to the Municipal Commissioner, Bangalore City Municipality

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Subject - Post of the Special Auditor sanctioned in G O No L 1778-9/Ml 10-48-8 dated 23-8-1948 for a period of six months for the audit of the Municipal Stores Accounts of the Bangalore City Municipality

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I have the honour to state that the period of six months sanctioned in the first instance for the above post will expire on the 1st March 1949 The progress of audit achieved to end of January 1949 has been intimated to Government separately in this office letter No 92/Circle II dated 16-2-1949 copy of which has already been sent to you for information The following is the list of Registers of stock articles that remained unaudited at the end of January 1949

1 Stock Register of Motor car spare parts
2 Register of Decoration articles
3 " Tar
4 " Surplus articles
5 " Steam Road Rollers and spare parts
6 " Diesel Roller and spare parts
7 " Furniture
8 " Property
and 9 " Old Tools and Plant

In view of the serious nature of the irregularities brought to light during the course of the special audit it is deemed useful to continue and complete it It may be mentioned in this connection that the amount placed under objection to end of January 1949 on account of various irregularities the more important of which are detailed below aggregate more than Rs 9 800/- excluding the cost of Store articles not properly accounted for and the value of which could not be assessed for want of particulars

Sl No	Nature of objection	Amount placed under objection
1	Omission to bring certain articles on Stock Register	Rs 7 336- 7-0
2	Shortages observed during the periodical Stock verification of officers	1,469- 8-0
3	Articles temporarily lent or left in the custody of subordinates wrongly charged off as final issues and eliminated from the Stock accounts	135-14-0
4	Shortages observed while carrying forward balances of articles from one Stock Register to another	138- 9-0
5	Mixing up of old articles with new ones with a view to make up deficiencies in stock at the time of periodical Stock Verification so as to tally with book balances	120-12-0
6	Unauthorised corrections in the number or quantity of articles in the indents approved by the Municipal Engineer	164-13-0
7	Charging off twice the issues of indented articles in the Stock Register under one and the same Indent number and date	123-14-0

It will thus be seen that the Municipality has been put to an avoidable loss to the extent of several thousands of rupees on account of the grave irregularities hitherto noticed in the maintenance of the Store accounts It is therefore desirable to subject the Store accounts that remain still unaudited as detailed in para 1 supra to special audit to end of June 1948 and the period required for this is estimated at three months from 2-3-1949 i e , till the end of May 1949 If However the audit of the Store accounts has to be brought upto date which I think is necessary (i e from 1-7-48 to the date of the completion of the special audit) a further period of one month may be required I therefore request that sanction of the Municipal Council and of Government for extending the period of the Special Auditor to end of June 1949 may kindly be obtained and communicated at an early date

'COPY'

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

3 copies

Section GAK

File No 10-48

Serial No 128

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 16-4- 1949

Signed by Sd/- G R Rao Secy to Govt

Read—

GO No L 1778-9/48
10-48-8 dated the 23rd August 1948 sanctioning the appointment of a First Grade Accounts Clerk on Rs 60-5-90-EB8-130-10-150 ~~for~~ Order thereon—to a period of six months for the audit of the stores accounts of the Bangalore City Municipality with the direction that it should be completed within the above period

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the Press ?

(iv) published in the Gazette Kannada Part ?

+) 2 Letter No 163/Audit II dated the 15th March 1949 from the Comptroller & Govt stating that, as the audit work referred to could not be finished within the period of six months stipulated in the G.O read above, it is necessary to extend the period of the appointment by four months i.e. upto the end of June 1949

3 Letter No A5t429/48-49 dated the 8th March 1949 from the Municipal Commissioner, Bangalore City requesting sanction of Govt to the resolution of the Municipal Council dated the 28th February 1949 to the effect that the extension of the services of the First Grade Accounts Clerk referred to in para 1 above may be sanctioned up to the end of June 1949 and that the audit of the stores section be brought up to date before the end of the official year 1948-49

List of Inclosures

Copied by

Examined by

Order No L 11365-6/III 10-48 I.D.
16/4/49

The resolution of the Municipal

Council referred to in para 3
above is sanctioned with the
direction that the audit
should be completed before
end of the current financial year

for ~~Secretary~~ Secretary to Govt-
General Dept-
11/4/49

for Secretary to Govt-
General Dept-
8/4/49 By 9/4/49

To
The Municipal Commr-
Bangalore City
(thro the Dy Dir)
The Comptroller to Govt-

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ -

Government Order No L 1778-9/M1 10-48-8 dated the 23rd August 1948 sanctioning the appointment of a First Grade Accounts Clerk on Rs 60-5-90/EB-8-130-10-180 for a period of six months for the audit of the stores accounts of the Bangalore City Municipality with the direction that it should be completed within the above period

2 Letter No 163/Circle II dated the 15th March 1949 from the Comptroller to Government, stating that, as the audit work referred to could not be finished within the period of six months stipulated in the Government Order read above, it is necessary to extend the period of the appointment by four months more till the end of June 1949

3 Letter No A 5 C 429/48-49 dated the 18th March 1949 from the Municipal Commissioner, Bangalore City, requesting sanction of Governmen to the resolution of the Municipal Council dated the 28th February 1949 to the effect that the extension of the services of the First Grade Accounts Clerk referred to in para 1 above may be sanctioned up to the end of June 1949 and that the audit of the stores section be brought up to date before the end of the official year 1948-49

ORDER NO L 1186556 / M 10-48-M P

Dated, Bangalore, the 16 4 49

The resolution of the Municipal Council referred to in para 3 above is sanctioned with the direction that the audit should be completed by the end of the current official year

For Secretary to Government,
Gereral Department

To

The Municipal Commissioner, Bangalore City (Through the President
& Comptroller to Government

No A5 C 429/47-48

CITY MUNICIPAL OFFICES

Bangalore, dated 14th Sept. 19 49

FROM

GEORGE MATTHAN B Sc,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

To

Janab Mir Sardar Hussain, B A,
Secretary to the Government of Mysore,
General Department, Bangalore

SIR Subject - Strengthening the audit section of the Bangalore City Municipality

---

With reference to the correspondence ending with your letter No L 2416/Mi 10-48-19 dated 6-9-1948 on the subject mentioned above, I have the honour to state that the Comptroller, was consulted in the matter of strengthening the audit Section of this Municipality The Comptroller in his letter No 270/II dated 29-8-1949 (copy enclosed) has stated that it is necessary to get at least three first grade clerks and one Second grade clerk for the present in addition to the existing staff of four first Grade clerks and one Superintendent with an additional cost of Rs 5950/- per annum The present average cost of the audit section of this Municipality is Rs 9,956/- per annum as per details noted in the appended statement

2 The Managing Committee and the Municipal Council before whom the subject was placed, have resolved at their meetings held on 21-7-1949 and 1-9-1949 respectively that one First Grade Clerk and one II grade clerk may be temppiarily appointed for a period of one year in the audit section to bring the arrears of audit work uptodate and also another II grade accounts clerk of the Comptroller's Office for a period of one year to work as Examiner in the Revenue Section of the Municipality

3 Copies of the resolutions together with a copy of the letter No Cir 270/II received from the Comptroller to Government is herewith sent for reference The proposal as sanctioned by

by the Council involves an additional expenditure of Rs 1752/- per annum as shown in the proposition statement

4 It may not be out of place to mention in this connection that the question of reorganizing the Audit Section may be taken up when the Corporation comes into existence

5 I therefore request you to kindly obtain sanction of Government for the resolution of the Municipal Council

Yours faithfully,

Municipal Commissioner

19/9

Forwarded with compliments

Honorary President

hsr/-

Copy of letter No 270/Circle II dated 29th April 1949 from the Comptroller to Government to the Municipal Commissioner Bangalore City

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Subject - Strengthening the Audit Section of the Bangalore City Municipality

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With reference to your letter No AB C 429/47-48 dated the 20th September 1948 on the above subject, I have the honour to forward herewith, for your information, a copy of the detailed note submitted to me in the matter by the Assistant Comptroller, Local Audit Circle According to the information furnished in the note, the existing staff consisting of four First Grade Clerks and one Superintendent costing on an average Rs 8,800/- per annum has to be permanently strengthened by the addition of four First Grade Clerks and one Second Grade clerk at an average extra cost of about Rs 7,605/- per annum The total cost of the Audit Establishment will be about Rs 17,545/- per annum and will work out to less than 1/5% of the total receipts and expenditure both of which have to undergo audit as per the sanctioned Budget Estimate of the Municipality The Audit cost will therefore be within reasonable limits Two temporary First Grade Clerks for a period of one year, in the first instance, would also be required to clear the arrears as stated in para 10 of the note I agree with the opinion expressed in the note and request that for the present you will be so good as to take necessary action to get at least three first grade and one second grade clerks at a total additional cost of Rs 5,800/- per annum sanctioned on a permanent basis at your earliest convenience In this connection it has to be stated that the audit work cannot be efficient and effective unless there is competent and adequate staff to conduct full and detailed audit of the transactions of the Municipality In this connection I invite your kind reference to the opinion expressed by Sri K S Narayana Iyer, B A , in this special report on 2/48 the examination of the several questions relating to the finances of the Bangalore City Municipality as regards strengthening of the Audit and Accounts Sections of the Municipality on page 50 of his report under the heading "Re-organisation of the various Departments"

for efficiency and economy" an extract of which is herein enclosed for ready reference (Annexure E) I request that necessary action may kindly be taken to give effect to the suggestions contained therein also, so far as strengthening of the accounts sections is concerned at an early date

---

"Copy"

For Municipal Commissioner

1919

Statement showing the present Audit Staff and the proposed increase

Existing

1 One Superintendent on Rs 180-10-300 Plus 20 D A

2 Four 1st Grade Clerks on 60-5-90-8-150-10-180 plus 10 D A each

Total - 5 hands

Present cost involved Rs 828/- per month or Rs 9936 per annum

Proposed increase

1 One First grade clerk on Rs 60-5-90-8-150-10-180 plus 10 D

2 One Second Grade Clerk on Rs 40-2-50-EB-3-80

Extra cost involved will be Rs 146/- per month or Rs 1752/-

per annum

V Sadasivam
For Municipal Commissioner

19/9

Proceedings of the meeting of the Bangalore City Municipal Council dated 7-9-1949

Opinion of the Managing Committee dated 21-7-1949 accepting the ~~xxxxxx~~ office note that one I grade clerk and one II grade clerk may be temporarily appointed for a period of one year in the Audit Section to bring the arrears of audit work uptodate and also to appoint a II grade accounts clerk of the Comptroller's office for a period of one year as Examiner in the Revenue Office

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Resolution Approved

Sd R Subbanna,
Honorary President

"Copy"

For Municipal Commissioner.

919

Proceedings of the Managing Committee Meeting held on 21-7-1949

---

1 Office note recommending that one I grade Clerk and one II grade clerk may be temporarily appointed for a period of one year in the Audit Section to bring the arrears of audit work uptodate and also to appoint a II grade Accounts Clerk of the Comptroller's Office for a period of one year as Examiner in the Revenue Office.

Resolution Office note accepted

Sd R Subbanna,
Chairman.

"Copy"

For Municipal Commissioner.

1949

G R S App F VI—G 2]

SUBJECT

4 Copies

Diary No of letter replied to 2210/mk

General and Revenue Secretariat

( )

the 193

Date of issue 23-11-1949

Signed by Sir C R. Rao

Section mk

File No 1048

Serial No 208

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— G O no L 1778-9/mk 10-48-8 dated 23 8 48 sanctioning the appointment of a first grade Accounts clerk on Rs 60 5-90/E B 8-130-180 temporarily for a period of six months for the audit of the Store accounts of the Bangalore city Municipality

2) G O no L 11865-6/mk 10-48-128 dated 16 4 49 sanctioning the continuance of the services of the above Accounts clerk up to the end of June '49

3) Correspondence ending on the letter no A S C 429/47-48 dated 19 9 49 from the Municipal Councils, Bangalore city forwarding an Consultat

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

on the Chief Comptroller proposals
for establishment of additional hands in
Section of the Bldgs & Audit

Section of the Bldgs & Audit Municipality
as detailed in the margin temporarily
for a period of one year to carry
the arrears if any were up to date
as reported by the Mcl on 7/8/45.

1 First Grade Clerk on Rs 60 5 90/8 130-10 180
1 Second Grade Clerk on Rs 45 3 60/2 4-100
1 Accounts Clerk of the Comptroller's Office on Rs 45 3 60/2 4-100 to work as Examiner in the Revenue Section

Order no. 5128-9/Mcl dt 23-11-1945

The above proposals of the Bldgs & Audit
Municipal Council are approved
by Order of the Corporation
Council to be sanctioned
the additional staff recommended is
sanctioned up to the end of March 1950, on the distinct
the arrears if any were shall be
brought up to date
pre-Comptroller-ing reported to arrange for the above
staff being posted for
work in the Mcl - immediately

for Chief Secy
Bho
22/11/45

To
1) The Mcl Council Bldgs & Audit (thro' the President)
2) The Comptroller for Copied by
Examined by

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R e a d:-

Government Order No.L.1778-9/Ml.10-48-8 dated 23rd August 1948 sanctioning the appointment of a first grade Accounts clerk on Rs.60-5-90/EB.8-130-10-180 temporarily for a period of six months for the audit of the store accounts of the Bangalore City Municipality.

2. Government Order No L.11865-6/Ml.10-48-128 dated 16th April 1949 sanctioning the continuance of the services of the above accounts clerk upto the end of January 1949.

3. Correspondence ending with letter No.A5.C.429/47-48 dated 19th September 1949 from the Municipal Commissioner, Bangalore City forwarding, in consultation with the Comptroller, proposals for the entertainment of additional hands in the Audit Section of the Bangalore City Municipality as detailed in the margin temporarily for a period of one year to bring the arrears of work upto date as resolved by the Municipal Council on 7th September 1949.

* 1 First Grade Clerk on Rs.60-5-90/EB.8-130-10-180. One Second Grade Clerk on Rs.45-3-60/EB.-4-100. One Second Grade Accounts Clerk of the Comptroller's office on Rs 45-3-60/EB -4-100 to work as Examiner in the Revenue Section.	-ment of additional hands in the Audit Section of the Bangalore City Municipality as detailed in the margin

ORDER NO:L 5128 9/Ml 10-48-208

Dated, Bangalore, the 23 11 1949

The above proposals of the Bangalore City Municipal Council are approved.

In view of the Corporation coming into being shortly the additional staff is sanctioned upto the end of March 1950, with the direction that the arrears of work should be brought upto date.

The Comptroller is requested to arrange for the above staff being posted immediately for work in the Municipality.

General Secretary to Government.

To

The Municipal Commissioner, Bangalore City (thro' the President)
" Comptroller to Government.

knr)

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

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General Secretary to Government.

To

The Municipal Commissioner, Bangalore City (thro' the President)
" Comptroller to Government.

knr)